

2023 Proposed
Operating Fund Budget
Ordinances



City of Columbus

Legislation Report

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Number: 2936-2022

Emergency

File ID: 2936-2022

Type: Ordinance

Status: Referred to
Committee

Version: 1

***Committee:** Finance Committee

File Name: 2023 General Fund Operating Budget

File Created: 10/25/2022

Final Action:

Auditor Cert #:

Auditor: When assigned an Auditor Certificate Number I , the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: L. Beatty 5-6452

Floor Action (Clerk's Office Only)

Mayor's Action

Council Action

Mayor

Date

Date Passed/ Adopted

President of Council

Veto

Date

City Clerk

Title: To make appropriations for the 12 months ending December 31, 2023, for each of the several Object Classes for which the City of Columbus has to provide from the monies known to be in the treasury of said City of Columbus, in the fund known as the General Fund, during the said 12 months from the collection of all taxes and from other sources of revenue, the amount of \$1,144,000,000.00; and to declare an emergency (\$1,144,000,000.00)

Sponsors:

Attachments: ORD 2936-2022 GF Appropriation 2023 by
Div.xlsx

Approval History

Version	Seq #	Action Date	Approver	Action	Due Date
1	1	11/10/2022	Lynn Beatty	Approved	11/14/2022
1	2	11/10/2022	Adam Robins	Approved	11/14/2022
1	3	11/13/2022	Christopher Long	Approved	11/14/2022
1	4	11/14/2022	FINANCE DIRECTOR	Approved	11/16/2022
1	5	11/14/2022	Auditor Reviewer	Approved	11/16/2022
Notes: MNK/cp					
1	6	11/15/2022	AUDITOR APPROVER	Approved	11/16/2022
Notes: MNK/bam					
1	7	11/17/2022	ATTORNEY APPROVER	Approved	11/17/2022
Notes: wsb					

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	11/21/2022	Referred to Committee				Pass

ODI: Following the review and approval, when required, the Office of Diversity and Inclusion certifies compliance with Title 39 as of date listed.

City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.

Explanation

This ordinance appropriates monies within the General Fund, to the various departments, commissions, and offices of the government of the City of Columbus for the twelve months ending December 31, 2023.

Emergency action is requested to allow the financial transaction to be posted in the City's accounting system as soon as possible. Up to date financial posting promotes accurate accounting and financial management. As well, this ordinance will be the subject of public hearings and is not likely to be passed by City Council until 2023. If an additional 30 days is added to the process, valuable services and programs may be affected.

Title

To make appropriations for the 12 months ending December 31, 2023, for each of the several Object Classes for which the City of Columbus has to provide from the monies known to be in the treasury of said City of Columbus, in the fund known as the General Fund, during the said 12 months from the collection of all taxes and from other sources of revenue, the amount of \$1,144,000,000.00; and to declare an emergency (\$1,144,000,000.00)

Body

WHEREAS, the matter herein provided for constitutes an emergency in that it is immediately necessary to appropriate funds to the various city departments, commissions, and offices for a 12 month period beginning January 1, 2023, and ending December 31, 2023, for the immediate preservation of the public health, peace, property, safety and welfare; Now, Therefore:

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS, OHIO:

SECTION 1. That from the monies in the fund known as the "Fund for General Purposes", otherwise known as the General Fund (fund 1000), and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated to the use of the several departments, commissions and offices and Object Classes for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

See Attachment: ORD 2936-2022 GF Appropriation 2023 by Div

SECTION 2. That the monies appropriated in the foregoing Section 1 shall be paid upon the order of the respective department directors or Elected Officials for which the appropriations are made except that

small claims in an amount not to exceed Two Thousand Five Hundred Dollars (\$2,500.00) may be paid as authorized by Chapter 335 of the Columbus City Code, 1959, as amended; and except that payments or transfers between departments, divisions or funds of the City may be made by the City Auditor; and except that payments for premiums for official bonds, depository commissions, employees' hospitalization, life insurance, pensions and dental insurance shall be made on the order and approval of the Director of the Department of Finance and Management or City Auditor; and except that the monies appropriated in the foregoing Section 1, Division No. 20-01, be paid upon the order of the City Clerk or President of City Council; and that no order shall be drawn or money paid except upon voucher, the form of which shall be approved by the City Auditor.

SECTION 3. Except in the matter of payrolls providing for the payment of the salaries of officers and employees regularly employed by the City and extraordinary emergencies, no warrant shall be issued in liquidation of vouchers, unless the department contracting the expense shall have first obtained an order duly certified that there are sufficient funds appropriated to the credit of the proper fund from which the expenditure is to be made, which certificate must be obtained prior to the incurrence of the obligation, and the head of any department or division authorized to contract expenditures will be held personally responsible for any obligation incurred contrary to the provisions of this section. Except that such certificate shall not be issued for obligations pertaining to "Capital Outlay" in programs or activities funded by federal or state categorical grants without the prior approval of the Director of the Department of Finance and Management; such prior approval must be obtained before submission of any requisition for items coded as "Capital Outlay" to the Department of Finance and Management. The Director of the Department of Finance and Management will review such requests for conformity with the approved budget.

SECTION 4. That with the exception of the provisos (reasons) established in previous sections, as stated in the reason paragraphs following each subdepartment's appropriation, it is understood that this Council is not making specific appropriations for each item of every classification hereinbefore contained but only for the total for each department and subdepartment, as shown in the final column. The itemized classification shall, however, constitute limitations on the powers of the several department heads as granted in Section 2 and no such officer shall make any expenditure for any other purpose in any amount beyond that of the particular classification, provided, however, that transfers may be made from one Object Class to another, within any one department or division. Transfer of sums exceeding \$100,000.00 shall be authorized only by ordinance of Council. Transfers of sums of \$100,000.00 or less shall only be approved pursuant to a letter over the signatures of the head of the department, the Director of the Department of Finance and Management, the City Auditor, and the Chairperson of the Committee of Finance.

SECTION 5. That the City Auditor is hereby authorized and directed to pay obligations of various departments pertaining to preceding years' obligations from current appropriations up to a maximum of \$25,000.00 per obligation.

SECTION 6. That the Director of Finance and Management or designee is authorized to make any amendments to the general fund appropriation between each of the general fund subfunds as deemed necessary.

SECTION 7. That the City Auditor shall transfer funds included in Object Class 10 of the Department of Finance and Management to fund 1000, subfund 100012, the "Anticipated Expenditure Fund," subject to the authorization of the Director of Finance and Management (\$2,851,000.00).

SECTION 8. That the City Auditor shall transfer funds included in Object Class 10 of the Department of Finance and Management to fund 1000, subfund 100011, the "Economic Stabilization Fund," subject

to the authorization of the Director of Finance and Management. (\$2,750,000.00).

SECTION 9. That the City Auditor is hereby authorized to transfer appropriations within any fund, if necessary, add necessary appropriations, and to cancel encumbrances, if necessary, to provide for final City payrolls, unpaid internal services, tax adjustments, and other obligations from any object class with available appropriations to close out 2023.

SECTION 10. That the City Auditor is hereby authorized and directed to honor and pay all properly presented payrolls, related items, tax adjustments, and other obligations occurring prior to passage of the annual appropriation ordinances for fiscal year 2024.

SECTION 11. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after passage if the Mayor neither approves nor vetoes the same.

GENERAL FUND 2023 PROPOSED BUDGET SUMMARY BY AREA OF EXPENSE

Department/Division	Personnel	Materials	Services	Other	Capital	Transfers	Totals
City Council	\$ 5,656,378	\$ 65,000	\$ 351,708	\$ 3,000	\$ -	\$ -	\$ 6,076,086
City Auditor							
City Auditor	4,784,828	32,500	805,920	1,000	-	-	5,624,248
Income Tax	8,995,824	78,500	1,246,844	500	-	-	10,321,668
Total	13,780,652	111,000	2,052,764	1,500	-	-	15,945,916
City Treasurer							
City Treasurer	1,234,285	4,200	336,246	-	-	-	1,574,731
City Attorney							
City Attorney	15,497,377	96,500	710,282	3,000	-	87,565	16,394,724
Real Estate	186,754	-	-	-	-	-	186,754
Total	15,684,131	96,500	710,282	3,000	-	87,565	16,581,478
Municipal Court Judges	22,931,653	152,244	2,684,704	-	-	490,000	26,258,601
Municipal Court Clerk	14,032,743	140,834	1,136,580	-	-	-	15,310,157
Civil Service	4,576,680	37,135	1,176,352	3,500	-	-	5,793,667
Public Safety							
Administration	9,987,116	30,367	4,981,308	150	-	-	14,998,941
Support Services	18,229,255	809,175	3,962,377	5,800	-	-	23,006,607
Police	343,203,479	6,743,585	21,180,585	255,000	-	-	371,382,649
Fire	278,237,753	5,849,964	13,590,660	125,000	80,000	-	297,883,377
Total	649,657,603	13,433,091	43,714,930	385,950	80,000	-	707,271,574
Office of the Mayor							
Mayor	4,697,284	98,000	3,746,106	2,000	-	-	8,543,390
Office of Diversity & Inclusion	1,600,968	20,000	380,990	-	-	-	2,001,958
Office of CelebrateOne	1,437,442	10,000	390,256	-	-	-	1,837,698
Office of Education	328,416	7,000	12,934,074	-	-	-	13,269,490
Total	8,064,110	135,000	17,451,426	2,000	-	-	25,652,536
Inspector General	1,529,603	25,000	390,447	-	-	-	1,945,050
Building and Zoning Services							
Building & Zoning	311,069	-	-	-	-	-	311,069
Code Enforcement	6,874,876	75,400	772,180	9,000	-	-	7,731,456
Total	7,185,945	75,400	772,180	9,000	-	-	8,042,525
Development							
Administration	3,974,310	21,100	8,976,460	151,000	-	-	13,122,870
Econ. Development	1,822,778	5,400	3,786,835	1,000	-	-	5,616,013
Planning	2,115,174	7,000	73,496	1,000	-	-	2,196,670
Housing	2,512,768	9,500	5,805,315	11,000	-	-	8,338,583
Land Redevelopment	623,801	-	1,000	-	-	-	624,801
Total	11,048,831	43,000	18,643,106	164,000	-	-	29,898,937
Finance and Management							
Finance Administration	3,297,375	23,000	3,070,272	-	-	-	6,390,647
Financial Management	3,220,760	14,000	1,721,339	-	-	-	4,956,099
Facilities Management	9,358,196	952,000	9,913,361	3,000	-	-	20,226,557
Total	15,876,331	989,000	14,704,972	3,000	-	-	31,573,303
Finance City-wide	-	-	-	-	-	60,276,963	60,276,963
Finance Technology (pays gf agency bills)	-	-	26,870,460	-	-	-	26,870,460
Human Resources	1,919,680	48,847	1,437,780	-	-	-	3,406,307
Neighborhoods	6,573,330	88,000	3,322,181	3,500	-	52,500	10,039,511
Health	-	-	-	-	-	32,742,198	32,742,198
Recreation and Parks	-	-	-	-	-	50,449,636	50,449,636
Public Service							
Administration	876,930	-	9,533	-	-	-	886,463
Refuse Collection	19,068,496	603,500	47,029,905	62,000	640,000	-	67,403,901
Total	19,945,426	603,500	47,039,438	62,000	640,000	-	68,290,364
Total General							
Operating Fund	\$ 799,697,381	\$ 16,047,751	\$ 182,795,556	\$ 640,450	\$ 720,000	\$ 144,098,862	\$ 1,144,000,000



City of Columbus

Legislation Report

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Number: 2937-2022

Emergency

File ID: 2937-2022

Type: Ordinance

Status: Referred to
Committee

Version: 1

***Committee:** Finance Committee

File Name: 2023 Other Funds Budget

File Created: 10/25/2022

Final Action:

Auditor Cert #: Contingent
on Ord
2936-2022

Auditor: When assigned an Auditor Certificate Number I , the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: L. Beatty 5-6452

Floor Action (Clerk's Office Only)

Mayor's Action

Council Action

Mayor

Date

Date Passed/ Adopted

President of Council

Veto

Date

City Clerk

Title: To make appropriations and transfers for the 12 months ending December 31, 2023 for other funds for various divisions; to authorize the City Auditor to make transfers as may be necessary; and to declare an emergency.

Sponsors:

Attachments:

Approval History

Version	Seq #	Action Date	Approver	Action	Due Date
1	1	11/10/2022	Lynn Beatty	Approved	11/14/2022
1	2	11/10/2022	Adam Robins	Approved	11/14/2022
1	3	11/13/2022	Christopher Long	Approved	11/14/2022
1	4	11/14/2022	FINANCE DIRECTOR	Approved	11/16/2022
1	5	11/14/2022	Auditor Reviewer	Approved	11/16/2022
Notes:	MNK/cp				
1	6	11/15/2022	AUDITOR APPROVER	Approved	11/16/2022
Notes:	MNK/bam				
1	7	11/17/2022	ATTORNEY APPROVER	Approved	11/17/2022
Notes:	wsb				
1	8	11/21/2022	AUDITOR APPROVER	Contingent	11/22/2022
Notes:	This is Contingent on the passage of Ord 2936-2022 The Operating Funds Budgets				

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	11/21/2022	Referred to Committee				Pass

ODI: Following the review and approval, when required, the Office of Diversity and Inclusion certifies compliance with Title 39 as of date listed.

City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.

..Background

This ordinance makes appropriations and transfers for the 12 months ending December 31, 2023, in various divisions and departments for funds other than the general fund.

Emergency action is requested to allow the financial transactions to be posted in the City's accounting system as soon as possible. Up to date financial posting promotes accurate accounting and financial management. Additionally, these ordinances will be the subject of public hearings and are not likely to be passed by City Council until 2023. If an additional 30 days is added to the process, valuable services and programs may be affected.

Title

To make appropriations and transfers for the 12 months ending December 31, 2023 for other funds for various divisions; to authorize the City Auditor to make transfers as may be necessary; and to declare an emergency.

Body

WHEREAS, the matter herein provided for constitutes an emergency in that it is immediately necessary to appropriate funds for the various city departments for the 12 months beginning January 1, 2023 and ending December 31, 2023; and

WHEREAS, the matter herein provided for constitutes an emergency in that it is immediately necessary to appropriate and authorize the transfer of these funds for the immediate preservation of the public health, peace, property, safety and welfare; Now, Therefore:

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS, OHIO:

SECTION 1. That from the monies in the fund known as the employee benefits fund, fund no. 5502, subfund 550201 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4601 HR Administration

Obj Class 01

Amount \$4,035,883

Obj Class 02

Amount \$61,548

Obj Class 03

Amount \$2,205,650

TOTAL \$6,303,081

Division No. 4551 Office of Asset Management

Obj Class 03

Amount \$420,000

TOTAL \$420,000

TOTAL Fund No. 5502 \$6,723,081

SECTION 2. That from the monies in the fund known as the information services fund, fund no. 5100, subfund 510001 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4701 Technology Administration

Obj Class 01

Amount \$2,716,647

Obj Class 02

Amount \$1,142,710

Obj Class 03

Amount \$8,567,253

Obj Class 06

Amount \$102,000

TOTAL \$12,528,610

Division No. 4702 Division of Information Services

Obj Class 01

Amount \$21,954,370

Obj Class 02

Amount \$459,925

Obj Class 03

Amount \$11,410,236

Obj Class 04

Amount \$5,285,000

Obj Class 05

Amount \$1,000

Obj Class 06

Amount \$53,060

Obj Class 07

Amount \$1,307,252

TOTAL \$40,470,843

TOTAL Fund No. 5100 \$52,999,453

SECTION 3. That from the monies in the fund known as the print and mail services fund, fund no. 5517, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4501 Finance and Management Print and Mailroom Services

Obj Class 01

Amount \$581,403

Obj Class 02

Amount \$176,411

Obj Class 03

Amount \$1,365,391

TOTAL Fund No. 5517 \$2,123,205

SECTION 4. That from the monies in the fund known as the land acquisition services fund, fund no. 5525, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 2404 Real Estate

Obj Class 01

Amount \$1,143,965

Obj Class 02

Amount \$29,100

Obj Class 03

Amount \$115,910

Obj Class 05

Amount \$2,000

TOTAL Fund No. 5525 \$1,290,975

SECTION 5. That from the monies in the fund known as the fleet management fund, fund no. 5200, subfund 520001 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4550 Finance and Management Administration

Obj Class 01

Amount \$1,042,821

TOTAL \$1,042,821

Division No. 4505 Fleet Management

Obj Class 01

Amount \$12,493,510

Obj Class 02

Amount \$19,251,697

Obj Class 03

Amount \$8,363,810

Obj Class 04

Amount \$3,815,000

Obj Class 05

Amount \$1,500

Obj Class 06

Amount \$25,000

Obj Class 07

Amount \$450,547

TOTAL \$44,401,064

TOTAL Fund No. 5200 \$45,443,885

SECTION 6. That from the monies in the fund known as the health special revenue fund, fund no. 2250, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 5001 Health

Obj Class 01

Amount \$31,977,838

Obj Class 02

Amount \$1,450,977

Obj Class 03

Amount \$8,800,803

Obj Class 05

Amount \$32,000

TOTAL Fund No. 2250 \$42,261,618

SECTION 7. That from the monies in the fund known as the recreation and parks operation and extension fund, fund no. 2285, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 5101 Recreation and Parks

Obj Class 01

Amount \$47,975,460

Obj Class 02

Amount \$3,103,306

Obj Class 03

Amount \$13,785,631

Obj Class 05

Amount \$168,750

Obj Class 10

Amount \$182,489

TOTAL Fund No. 2285 \$65,215,636

SECTION 8. That from the monies in the fund known as the development services fund, fund no. 2240, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4301 Building and Zoning Services

Obj Class 01

Amount \$19,868,939
Obj Class 02
Amount \$169,100
Obj Class 03
Amount \$6,042,316
Obj Class 05
Amount \$148,500
Obj Class 06
Amount \$435,000
TOTAL \$26,663,855

Division No. 4302 Code Enforcement

Obj Class 01
Amount \$1,752,802
TOTAL \$1,752,802
TOTAL Fund No. 2240 \$28,416,657

SECTION 9. That from the monies in the fund known as the street construction, maintenance and repair fund, fund no. 2265, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 5901 Public Service Administration

Obj Class 01
Amount \$6,464,887
Obj Class 02
Amount \$38,000
Obj Class 03
Amount \$1,988,888
Obj Class 05
Amount \$3,000
Obj Class 06
Amount \$140,000
TOTAL \$8,634,775

Division No. 5911 Infrastructure Management

Obj Class 01
Amount \$19,292,835
Obj Class 02
Amount \$1,374,000
Obj Class 03
Amount \$18,499,678
Obj Class 05
Amount \$70,000
Obj Class 06
Amount \$1,800,000
TOTAL \$41,036,513

Division No. 5912 Design & Construction

Obj Class 01
Amount \$4,901,152
Obj Class 02
Amount \$15,000
Obj Class 03
Amount \$1,964,037
Obj Class 05
Amount \$3,500
Obj Class 06
Amount \$60,000
TOTAL \$6,943,689

Division No. 5913 Traffic Management

Obj Class 01
Amount \$13,508,605
Obj Class 02
Amount \$2,517,000
Obj Class 03
Amount \$3,280,807
Obj Class 05
Amount \$63,000
Obj Class 06
Amount \$4,005,000
TOTAL \$23,374,412
TOTAL Fund No. 2265 \$79,989,389

SECTION 10. That from the monies in the fund known as the sewerage system operating fund, fund no. 6100, subfund 000000, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 6005 Sewerage and Drainage

Obj Class 01
Amount \$46,862,257
Obj Class 02
Amount \$14,763,429
Obj Class 03
Amount \$62,388,121
Obj Class 04
Amount \$121,533,805
Obj Class 05
Amount \$124,500
Obj Class 06
Amount \$3,407,702
Obj Class 07

Amount \$50,152,622
Obj Class 10
Amount \$33,555,167
TOTAL \$332,787,603

Division No. 6001 Public Utilities Administration

Obj Class 01
Amount \$10,562,884
Obj Class 02
Amount \$323,610
Obj Class 03
Amount \$4,865,502
Obj Class 05
Amount \$1,088
Obj Class 06
Amount \$91,350
TOTAL \$15,844,434

TOTAL Fund No. 6100 \$348,632,037

SECTION 11. That from the monies in the fund known as the storm sewer maintenance fund, fund no. 6200, subfund 000000, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 6015 Storm Sewers

Obj Class 01
Amount \$2,594,043
Obj Class 02
Amount \$125,899
Obj Class 03
Amount \$25,471,791
Obj Class 04
Amount \$10,083,343
Obj Class 05
Amount \$20,000
Obj Class 06
Amount \$216,000
Obj Class 07
Amount \$4,748,314
TOTAL \$43,259,390

Division No. 6001 Public Utilities Administration

Obj Class 01
Amount \$2,816,819
Obj Class 02
Amount \$86,294
Obj Class 03

Amount \$1,296,770

Obj Class 05

Amount \$290

Obj Class 06

Amount \$24,360

TOTAL \$4,224,533

TOTAL Fund No. 6200 \$47,483,923

SECTION 12. That from the monies in the fund known as the electricity enterprise fund, fund no. 6300, subfund 000000, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 6007 Electricity

Obj Class 01

Amount \$10,671,341

Obj Class 02

Amount \$66,088,180

Obj Class 03

Amount \$19,049,351

Obj Class 04

Amount \$1,653,271

Obj Class 05

Amount \$20,700

Obj Class 06

Amount \$8,142,800

Obj Class 07

Amount \$1,294,379

TOTAL \$106,920,022

Division No. 6001 Public Utilities Administration

Obj Class 01

Amount \$2,576,168

Obj Class 02

Amount \$60,385

Obj Class 03

Amount \$741,413

Obj Class 05

Amount \$153

Obj Class 06

Amount \$12,810

TOTAL \$3,390,929

TOTAL Fund No. 6300 \$110,310,951

SECTION 13. That from the monies in the fund known as the water system revenue, fund no. 6000, subfund 000000, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones

for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 6009 Water System

Obj Class 01
Amount \$45,611,403
Obj Class 02
Amount \$26,335,900
Obj Class 03
Amount \$49,056,787
Obj Class 04
Amount \$68,997,623
Obj Class 05
Amount \$54,000
Obj Class 06
Amount \$2,250,550
Obj Class 07
Amount \$37,930,851
TOTAL \$230,237,114

Division No. 6001 Public Utilities Administration

Obj Class 01
Amount \$9,421,660
Obj Class 02
Amount \$568,635
Obj Class 03
Amount \$4,338,859
Obj Class 05
Amount \$970
Obj Class 06
Amount \$81,480
TOTAL \$14,411,604
TOTAL Fund No. 6000 \$244,648,718

SECTION 14. That from the monies in the fund known as the computer system procurement & maintenance fund, fund no. 2227, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 2501 Municipal Court Judges Subfund 222701 (Computerized Legal Research)

Obj Class 01
Amount \$117,366
Obj Class 02
Amount \$65,500
Obj Class 03
Amount \$260,126
TOTAL \$442,992

Division No. 2601 Municipal Court Clerk Subfund 222702 (Computer Systems)

Obj Class 01

Amount \$749,601

Obj Class 02

Amount \$81,000

Obj Class 03

Amount \$919,046

TOTAL \$1,749,647

TOTAL Fund No. 2227 \$2,192,639

SECTION 15. That from the monies in the fund known as the 1111 East Broad Street operations fund, fund 2294, subfund 229401, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4507 Facilities Management

Obj Class 03

Amount \$1,646,849

TOTAL Fund No. 2294 \$1,646,849

SECTION 16. That from the monies in the fund known as the E 911 fund, fund no. 2270, subfund 227001 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated the following sum/s for use during the 12 months ending December 31, 2023 and that all funds necessary to carry out the purpose of this fund in 2023 are hereby deemed appropriated in an amount not to exceed the available cash balance in the fund:

Division No. 3002 Support Services

Obj Class 01

Amount \$1,566,228

TOTAL Fund No. 2270 \$1,566,228

SECTION 17. That from the monies in the fund known as the private construction inspection fund, fund 2241, subfund 224101 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 5912 Design and Construction

Obj Class 01

Amount \$3,838,698

Obj Class 02

Amount \$63,860

Obj Class 03

Amount \$1,075,076

Obj Class 05

Amount \$3,000

Obj Class 06

Amount \$150,000

TOTAL \$5,130,634

Division No. 5901 Public Service Administration

Obj Class 01

Amount \$102,247

Obj Class 02

Amount \$9,000

Obj Class 03

Amount \$16,000

TOTAL \$127,247

TOTAL Fund No. 2241 \$5,257,881

SECTION 18. That from the monies in the fund known as the construction inspection fund, fund 5518, subfund 000000 and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 5901 Public Service Administration

Obj Class 01

Amount \$1,074,825

Obj Class 02

Amount \$12,000

Obj Class 03

Amount \$35,000

TOTAL \$1,121,825

Division No. 5912 Design & Construction

Obj Class 01

Amount \$8,956,337

Obj Class 02

Amount \$149,000

Obj Class 03

Amount \$2,332,417

Obj Class 05

Amount \$7,000

Obj Class 06

Amount \$350,000

TOTAL \$11,794,754

TOTAL Fund No. 5518 \$12,916,579

SECTION 19. That from the monies in the fund known as the mobility enterprise fund, fund no. 6500, subfund 000000, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the object level ones for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 5906 Parking Services

Obj Class 01

Amount \$5,322,992

Obj Class 02
Amount \$190,500
Obj Class 03
Amount \$10,086,266
Obj Class 04
Amount \$2,390,000
Obj Class 05
Amount \$53,000
Obj Class 06
Amount \$120,000
Obj Class 07
Amount \$1,944,312
TOTAL \$20,107,070

Division No. 5901 Public Service Administration

Obj Class 01
Amount \$875,856
Obj Class 02
Amount \$25,000
Obj Class 03
Amount \$280,000
TOTAL \$1,180,856
TOTAL Fund No. 6500 \$21,287,926

SECTION 20. That revenue from the City's share of State shared tax receipts from the Casino Tax revenues are hereby appropriated and expenditures authorized in the fund known as the Casino Fund, fund 2275, as provided for and in accordance with Ordinance No. 1960-2012, for the months ending December 31, 2023.

SECTION 21. That the existing appropriations in funds for capital projects at December 31, 2023 are hereby reappropriated to the same division, object class and purpose originally authorized by the Council and that the outstanding encumbrances in those subfunds at December 31, 2023, are hereby re-encumbered.

SECTION 22. That the monies in the foregoing Sections 1 through 23 shall be paid upon the order of the respective department for which the appropriations are made except that small claims in amounts not to exceed Two Thousand Five Hundred (\$2,500.00) may be paid as authorized by Chapter 335 of the Columbus City Code, 1985, as amended; and except that payments or transfers between departments, divisions or funds of the City may be made by the City Auditor; that payments for premiums for official bonds, depository commissions, employees' hospitalization, life insurance, pensions, dental insurance, and prepaid legal services, shall be made on the order and approval of the Director of the Department of Finance and Management or City Auditor; that the monies appropriated in the foregoing Section 1, Division 46-01 shall be paid upon the order of the Director of the Department of Human Resources; that the monies appropriated in the foregoing Section 1, Division 45-51 shall be paid upon the order of the Director of the Department of Finance and Management; that the monies appropriated in the foregoing Section 2 shall be paid upon the order of the Director of the Department of Technology; that the monies appropriated in the foregoing Section 3 shall be paid upon the order of the Director of Finance and Management; that the monies appropriated in the foregoing Section 4 shall be paid upon the order of the

City Attorney; that the monies appropriated in the foregoing Section 5 shall be paid upon the order of the Director of the Department of Finance and Management; that the monies appropriated in the foregoing Section 6 shall be paid upon the order of the Health Commissioner; that the monies appropriated in the foregoing Section 7 shall be paid upon the order of the Director of the Department of Recreation and Parks; that the monies appropriated in the foregoing Section 8 shall be paid upon the order of the Director of the Department of Building and Zoning Services; that the monies appropriated in the foregoing Section 9 shall be paid upon the order of the Director of the Department of Public Service; that the monies appropriated in the foregoing Sections 10, 11, 12, and 13 shall be paid upon the order of the Director of the Department of Public Utilities; that the monies appropriated in the foregoing Section 14, Division 25-01 shall be paid upon the order of the Administrative Judge or for Division 26-01 shall be paid upon the order of the Municipal Court Clerk; that the monies appropriated in the foregoing Section 15 shall be paid upon the order of the Director of the Department of Finance and Management; that the monies appropriated in the foregoing Section 16 shall be paid upon the order of the Director of the Department Public Safety; that the monies appropriated in the foregoing Sections 17, 18, and 19 shall be paid upon the order of the Director of the Department of Public Service; that the monies appropriated in the foregoing Section 20 shall be paid upon the order of the Director of the Department of Finance and Management; and that no order shall be drawn or money paid except upon voucher, the form of which shall be approved by the City Auditor.

SECTION 23. Except in the matter of payrolls providing for the payment of salaries of officers and employees regularly employed by the City and extraordinary emergencies, no warrant shall be issued in liquidation of vouchers, unless the department contracting the expense shall have first obtained an order duly certified that there are sufficient funds appropriated to the credit of the proper fund from which the expenditure is to be made, which certificate must be obtained prior to the incurrence of the obligation, and the head of any department or division authorized to contract expenditures will be held personally responsible for any obligation incurred contrary to the provisions of this section. Such certificate shall not be issued for obligations pertaining to "Capital Outlay" in programs or activities funded by federal or state categorical grants without the prior approval of the Director of the Department of Finance and Management.

SECTION 24. That with the exception of the provisos (reasons) established in previous sections, as stated in the reason paragraphs following each subdepartment's appropriation, it is understood that this Council is not making specific appropriations for each item of every classification hereinbefore contained but only for the total for each department and subdepartment, as shown in the final column. The itemized classification shall, however, constitute limitations on the powers of the several department heads as granted in Section 22 and no such officer shall make any expenditure for any other purpose in any amount beyond that of the particular classification; provided, however, that transfers may be made from one object class to another, within any one department or division. Transfers of sums exceeding \$100,000.00 shall be authorized only by ordinance of Council. Transfers of sums of \$100,000.00 or less shall only be approved pursuant to a letter over the signatures of the head of the department, the Director of the Department of Finance and Management, the City Auditor, and the Chairperson of the Committee of Finance.

SECTION 25. That the City Auditor is hereby authorized and directed to pay obligations of various departments pertaining to preceding years' obligations from current appropriations up to a maximum of \$25,000.00 per obligation.

SECTION 26. That in the last month of the fiscal year, the City Auditor is hereby authorized to transfer

appropriations within any fund, if necessary, and to cancel encumbrances, if necessary, to provide for City payrolls, unpaid internal services, tax adjustments, and other obligations from any object level one with available appropriations to the appropriate object level one.

SECTION 27. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after passage if the Mayor neither approves nor vetoes the same.



City of Columbus

Legislation Report

Office of City Clerk
90 West Broad Street
Columbus OH 43215-9015
columbuscitycouncil.org

File Number: 2938-2022

Emergency

File ID: 2938-2022

Type: Ordinance

Status: Referred to
Committee

Version: 1

***Committee:** Finance Committee

File Name: 2023 Selected Other Funds

File Created: 10/25/2022

Final Action:

Auditor Cert #:

Auditor: When assigned an Auditor Certificate Number I , the City Auditor, hereby certify that there is in the treasury, or anticipate to come into the treasury, and not appropriated for any other purpose, the amount of money specified hereon, to pay the within Ordinance.

Contact Name/No.: Kyle Sever Hart - 5-8569

Floor Action (Clerk's Office Only)

Mayor's Action

Council Action

Mayor

Date

Date Passed/ Adopted

President of Council

Veto

Date

City Clerk

Title:

To make appropriations for the 12 months ending December 31, 2023, for selected other funds for various divisions, to authorize the City Auditor to make transfers as may be necessary, and to declare an emergency.

Sponsors:

Attachments:

Approval History

Version	Seq #	Action Date	Approver	Action	Due Date
1	1	11/10/2022	Kyle Sever Hart	Approved	11/14/2022
1	2	11/10/2022	Adam Robins	Approved	11/14/2022
1	3	11/13/2022	Christopher Long	Approved	11/14/2022
1	4	11/14/2022	FINANCE DIRECTOR	Approved	11/16/2022
1	5	11/14/2022	Auditor Reviewer	Approved	11/16/2022
Notes: MNK/cp					
1	6	11/15/2022	AUDITOR APPROVER	Approved	11/16/2022
Notes: MNK/bam					
1	7	11/17/2022	ATTORNEY APPROVER	Approved	11/17/2022
Notes: wsb					

History of Legislative File

Ver.	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Columbus City Council	11/21/2022	Referred to Committee				Pass

ODI: Following the review and approval, when required, the Office of Diversity and Inclusion certifies compliance with Title 39 as of date listed.

City Attorney: Following review and approval, when required, this ordinance has been reviewed by the City Attorney's Office as to its form and legality only.

Explanation

This ordinance makes appropriations and authorizes transfers for the 12 months ending December 31, 2023, in various divisions and departments for selected funds other than the General Fund or Operating Funds.

Emergency action is requested to allow the financial transaction to be posted in the City's accounting system as soon as possible. Up to date financial posting promotes accurate accounting and financial management. As well, these ordinances will be the subject of public hearings and are not likely to be passed by City Council until 2023. If an additional 30 days is added to the process valuable services and programs may be affected.

Title

To make appropriations for the 12 months ending December 31, 2023, for selected other funds for various divisions, to authorize the City Auditor to make transfers as may be necessary, and to declare an emergency.

Body

WHEREAS, the matter herein provided for constitutes an emergency in that it is immediately necessary to appropriate funds for the various city departments for the 12 months beginning January 1, 2023 and ending December 31, 2023, and

WHEREAS, emergency action is requested to allow the financial transaction to be posted in the City's accounting system as soon as possible, and

WHEREAS, up to date finance posting promotes accurate accounting and financial management, and

WHEREAS, these ordinances will be the subject of public hearings and are not likely to be passed by City Council until 2023 and if an additional 30 days is added to the process valuable services and programs may be affected, and

WHEREAS, the matter herein constitutes an emergency in that it is immediately necessary to appropriate these funds to allow for accurate financial transactions in the current fiscal year and for the immediate preservation of the public health, peace, property, safety and welfare; Now Therefore:

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF COLUMBUS, OHIO:

SECTION 1. That from the monies in the fund known as the Recreation and Parks Debt Service Fund, Fund No. 4411, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the Object Class for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 2201 City Auditor, subfund 441102

Obj Class 10

Purpose - Debt Transfer

Amount \$224,620

TOTAL \$224,620

SECTION 2. That from the monies in the fund known as the Hotel-Motel Tax Fund, Fund No. 2231, and from all monies estimated to come into said fund from any and all sources during the 12 months ending December 31, 2023, there be and hereby are appropriated for the Object Classes for which the corporation has to provide the following sums for use during the 12 months ending December 31, 2023:

Division No. 4401 Development Administration, subfund 223125 (Emergency Human Services)

Obj Class 03

Amount \$2,919,000

TOTAL \$2,919,000

Division No. 4401 Development Administration, subfund 223135 (Columbus Housing)

Obj Class 03

Amount \$2,091,000

TOTAL \$2,091,000

Division No. 4550 Office of the Finance Director, subfund 223105 (Promoting the City)

Obj Class 03

Amount \$11,621,000

TOTAL \$11,621,000

Division No. 4550 Office of the Finance Director, subfund 223115 (GCAC)

Obj Class 03

Amount \$7,924,000

TOTAL \$7,924,000

Division No. 2001 City Council, subfund 223110 (Cultural Services)

Obj Class 10

Amount \$245,000

TOTAL \$245,000

Division No. 4501 Finance and Management, subfund 223120 (FCCFA Hilton)

Obj Class 03

Amount \$1,200,000

TOTAL \$1,200,000**TOTAL Fund No. 2231, \$26,000,000**

SECTION 3. That from the unappropriated monies in the fund known as the Sewer System Revenue Bond Reserve Fund, Fund No. 6104, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 04

Purpose - Revenue Bond Principal Payment

Amount \$9,000,000

TOTAL \$9,000,000Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 07

Purpose - Revenue Bond Interest Payment

Amount \$17,108,825

TOTAL \$17,108,825Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 04

Purpose - Bond Principal Payment

Amount \$4,000,000

TOTAL \$4,000,000Division No. 6005 Sanitary Sewer, subfund 610402

Obj Class 07

Purpose - Bond Interest Payment

Amount \$720,000

TOTAL \$720,000**TOTAL Fund No. 6104, \$30,828,825**

SECTION 4. That from the unappropriated monies in the fund known as the Special Income Tax Fund, Fund No. 4430, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023, for the payment of principal and interest on outstanding notes and bonds, bond and note issuance costs, bond counsel costs, and tipping fees:

Division No. 2201, City Auditor, subfund 443001

Obj Class 04

Purpose - OPWC Principal Payment

Amount \$1,011,000

Obj Class 04

Purpose - SIB Loan Principal Payment

Amount \$355,000

Obj Class 07

Purpose - SIB Loan Interest Payment

Amount \$233,464

Obj Class 04

Purpose - Bond Principal Payment

Amount \$178,775,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$88,404,960

TOTAL \$268,779,424

Division No. 2401, City Attorney, subfund 443001

Obj Class 03

Purpose - Bond Counsel Expense

Amount \$250,000

TOTAL \$250,000

Division No. 4501, Finance and Management, subfund 443001

Obj Class 03

Purpose - Professional Services

Amount \$200,000

Obj Class 03

Purpose - Printing Costs

Amount \$35,000

Obj Class 03

Purpose - Advertising

Amount \$25,000

Obj Class 03

Purpose - Subscriptions

Amount \$15,000

TOTAL \$275,000

TOTAL Fund No. 4430, \$269,304,424

SECTION 5. That from the unappropriated monies in the fund known as the Easton TIF Debt Service Fund, Fund No. 4401, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 4401, Development, subfund 440101

Obj Class 04

Purpose - Bond Principal Payment

Amount \$2,425,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$196,741

TOTAL \$2,621,741

SECTION 6. That from the unappropriated monies in the fund known as the Polaris TIF Debt Service Fund, Fund No. 4402, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 4401, Development, subfund 440206

Obj Class 04

Purpose - Bond Principal Payment

Amount \$1,785,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$265,100

TOTAL \$2,050,100

SECTION 7. That from the unappropriated monies in the fund known as the Hayden Run Rd. TIF Debt Service Fund, Fund No. 4450, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 4401, Development, subfund 445001

Obj Class 04

Purpose - Bond Principal Payment

Amount \$385,000

Obj Class 07

Purpose - Bond Interest Payment

Amount \$53,150

TOTAL \$438,150

SECTION 8. That from the monies in the fund known as the Northeast Preserve TIF Fund, Fund No. 7438, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 4401 Development, subfund 000000

Obj Class 10

Purpose - Debt Transfer

Amount \$588,464

TOTAL \$588,464

SECTION 9. That from the monies in the fund known as the Third and Olentangy TIF Fund No. 7459, and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and

hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 4401 Development, subfund 000000

Obj Class 10

Purpose - Debt Transfer

Amount \$31,856

TOTAL \$31,856

SECTION 10. That from the unappropriated monies in the fund known as the Mobility Debt Retirement Fund No. 6520 and from all monies estimated to come into said fund from any and all sources and unappropriated for any other purpose during the fiscal year ending December 31, 2023, there be and hereby are appropriated the following sums for use during the 12 months ending December 31, 2023:

Division No. 5906, Parking Services, subfund 652001

Obj Class 04

Purpose - Note Principal Payment

Amount \$24,300,000

Obj Class 07

Purpose - Note Interest Payment

Amount \$1,112,940

TOTAL \$25,412,940

SECTION 11. That the monies in the foregoing Sections 1 through 6 shall be paid upon the order of the respective departments for which the appropriations are made except that small claims may be paid as authorized by Chapter 335 of the Columbus City Code, 1985, as amended; and except that payments or transfers between departments, divisions or funds of the City may be made by the City Auditor; that payments for premiums for official bonds, depository commissions, employees' hospitalization, life insurance, pensions, dental insurance, and prepaid legal services, shall be made on the order and approval of the Director of the Department of Finance and Management or City Auditor; that the monies appropriated in the foregoing Section 1 shall be paid upon the order of the City Auditor; that the monies appropriated in the foregoing Section 2 shall be paid upon the order of the Director of the Department of Development or the Director of the Department of Finance and Management or the City Council President; that the monies appropriated in the foregoing Section 3 shall be paid upon the order of the Public Utilities Director; that the monies appropriated in the foregoing Section 4 shall be paid by upon the order of the City Auditor or the City Attorney or the Director of the Department of Finance and Management or the Director of the Department of Public Safety or the Director of the Department of Public Service; that the monies appropriated in the foregoing Sections 5, 6, 7, 8, and 9 shall be paid by upon the order of the Director of Development; that the monies appropriated in the foregoing Section 10 shall be paid by upon the order of the Public Service Director, and that no order shall be drawn or money paid except upon voucher, the form of which shall be approved by the City Auditor.

SECTION 12. Except in the matter of payrolls providing for the payment of salaries of officers and employees regularly employed by the City and extraordinary emergencies, no warrant shall be issued in liquidation of vouchers, unless the department contracting the expense shall have first obtained an order duly certified that there are sufficient funds appropriated to the credit of the proper fund from which the expenditure is to be made, which certificate must be obtained prior to the incurrence of the

obligation, and the head of any department or division authorized to contract expenditures will be held personally responsible for any obligation incurred contrary to the provisions of this section. Such certificate shall not be issued for obligations pertaining to "Capital Outlay" in programs or activities funded by federal or state categorical grants without the prior approval of the Director of the Department of Finance and Management.

SECTION 13. That with the exception of the provisos (reasons) established in previous sections, as stated in the reason paragraphs following each subdepartment's appropriation, it is understood that this Council is not making specific appropriations for each item of every classification hereinbefore contained but only for the total for each department and subdepartment, as shown in the final column. The itemized classification shall, however, constitute limitations on the powers of the several department heads as granted in Sections 5, 6, 7, 8, and 9 and no such officer shall make any expenditure for any other purpose in any amount beyond that of the particular classification; provided, however, that transfers may be made from one Object Level 1 to another, within any one department or division. Transfers of sums exceeding \$100,000.00 shall be authorized only by resolution of Council. Transfers of sums of \$100,000.00 or less, shall only be approved pursuant to a letter over the signatures of the head of the department, the Director of the Department of Finance and Management, the City Auditor, and the Chairman of the Committee of Finance.

SECTION 14. That the City Auditor is hereby authorized and directed to pay obligations of various departments pertaining to preceding years obligations from current appropriations up to a maximum of \$25,000.00 per obligation.

SECTION 15. That in the last month of the fiscal year, the City Auditor is hereby authorized to transfer appropriations within any fund, if necessary, and to cancel encumbrances, if necessary, to provide for City payrolls, unpaid internal services, tax adjustments, and other obligations from any object level one within available appropriations to the appropriate object level one.

SECTION 16. That for the reasons stated in the preamble hereto, which is hereby made a part hereof, this ordinance is hereby declared to be an emergency measure and shall take effect and be in force from and after its passage and approval by the Mayor or ten days after passage if the Mayor neither approves nor vetoes the same.